

TO: CITY OF BEVERLY PROPERTY OWNERS
SUBJECT: THE ABATEMENT PROCESS

Please read the back of your tax bill and the back of the application form for important information regarding your rights. Please note that any failure to pay your bill on time or to comply with abatement filing procedures or deadlines may legally disqualify your application from consideration by the assessors, or may limit your ability to appeal a decision by the assessors.

The Board of Assessors has carefully reviewed the arms-length real estate sales that have taken place in Beverly, with particular attention to sales since January 1, 2010, in an effort to determine the fair market value as of January 1, 2011 of all properties within the city. The 2011 sales, of course, do not impact current assessments but will be the focus of attention for FY 2013. Appeals relying on current market conditions to support a claim of overvaluation may be denied. It is important to remember that the assessments for FY 2012 reflect a property's market value as of January 1, 2011.

In seeking an abatement, the Board of Assessors requests that you review recent property sales in your neighborhood, with particular attention to sales that have taken place in 2010. Tax abatements are granted when it can be shown that the assessment exceeds the fair market value of a property as of January 1, 2011. There are listings of past sales available for your use at the Assessor's Office that include all the same sales that were used to determine your current assessment. You should ask for a copy of your property record card, review it for accuracy, and then compare it with similar properties that have recently sold. You should show from your analysis that these sales actually indicate a different value for your property than that proposed by the Board of Assessors. The Board will then review your application and your analysis, determine whether an interior inspection of your home will be required to correct a factual error, and notify you within three months of the time you file your application if an adjustment is warranted. If you disagree with the decision, you will have three months from the date of the decision to appeal it to the Appellate Tax Board (ATB) in Boston.

Abatement applications are frequently filed for reasons that fall beyond legitimate parameters for granting them. If you were granted a tax abatement in a previous year for a specific condition, you should not file again for the same reason. An adjustment has already been made for that condition on your property record and is already factored into your current assessment. We sometimes hear from people who state that they have lived in their home for 30 years and have never done a thing to it. We are quite certain that no one would today accept as a sale price the price he/she paid for the house 30 years ago. Elderly, retired homeowners frequently cite rising taxes as the reason for filing. No one questions the legitimacy and the seriousness of that situation. It has, however, no bearing on the value of their property. The Board of Assessors has no legal right to assess a property differently because of the financial condition of the homeowner. In fact, we shudder at the thought that any Assessor should ever be given that right because of the potential for abuse. We encourage people who are having difficulty paying their taxes to request information on any exemptions for which they may qualify or consider the tax deferral program that under certain circumstances permits deferring taxes in part or in whole until the property is sold in the future.

In short, we encourage everyone who files for a tax abatement to take it seriously. The more legitimate information you provide in proving your case, the more likely it will be granted.

Name of City or Town

Assessors' Use only
Date Received
Application No.

APPLICATION FOR ABATEMENT OF ☐ REAL PROPERTY TAX
☐ PERSONAL PROPERTY TAX

FISCAL YEAR _____

General Laws Chapter 59, § 59

THIS APPLICATION IS NOT OPEN TO PUBLIC INSPECTION (See General Laws Chapter 59, § 60)

Return to: Board of Assessors

Must be filed with assessors not later than due
date of first actual (not preliminary) tax payment
for fiscal year.

INSTRUCTIONS: Complete BOTH sides of application. Please print or type.

A. TAXPAYER INFORMATION.

Name(s) of assessed owner: _____			
Name(s) and status of applicant (if other than assessed owner) _____			
<input type="checkbox"/> Subsequent owner (acquired title after January 1) on _____			
<input type="checkbox"/> Administrator/executor.	<input type="checkbox"/> Mortgagee.		
<input type="checkbox"/> Lessee.	<input type="checkbox"/> Other. Specify.		
Mailing address _____		Telephone No. () _____	
No. Street	City/Town	Zip Code	
Amounts and dates of tax payments _____			

B. PROPERTY IDENTIFICATION. Complete using information as it appears on tax bill.

Tax bill no. _____		Assessed valuation \$ _____	
Location _____			
No. Street			
Description _____			
Real: _____	Parcel identification no. (map-block-lot) _____	Land area _____	Class _____
Personal: _____	Property type(s) _____		

C. REASON(S) ABATEMENT SOUGHT. Check reason(s) an abatement is warranted and briefly explain why it applies.
Continue explanation on attachment if necessary.

<input type="checkbox"/> Overvaluation	<input type="checkbox"/> Incorrect usage classification
<input type="checkbox"/> Disproportionate assessment	<input type="checkbox"/> Other. Specify.
Applicant's opinion of: Value \$ _____ Class _____	
Explanation _____	

FILING THIS FORM DOES NOT STAY THE COLLECTION OF YOUR TAXES. TO AVOID LOSS OF APPEAL RIGHTS OR
ADDITION OF INTEREST AND OTHER COLLECTION CHARGES, THE TAX SHOULD BE PAID AS ASSESSED.

THIS FORM APPROVED BY THE COMMISSIONER OF REVENUE

D. SIGNATURES.

Subscribed this _____	day of _____	, _____	Under penalties of perjury.
Signature of applicant _____			
If not an individual, signature of authorized officer _____			
			Title _____
()			
(print or type) Name _____	Address _____	Telephone _____	
If signed by agent, attach copy of written authorization to sign on behalf of taxpayer.			

TAXPAYER INFORMATION ABOUT ABATEMENT PROCEDURE

REASONS FOR AN ABATEMENT. An abatement is a reduction in the tax assessed on your property for the fiscal year. To dispute your valuation or assessment or to correct any other billing problem or error that caused your tax bill to be higher than it should be, you must apply for an abatement.

You may apply for an abatement if your property is: 1) overvalued (assessed value is more than fair cash value on January 1 for any reason, including clerical and data processing errors or assessment of property that is non-existent or not taxable to you), 2) disproportionately assessed in comparison with other properties, 3) classified incorrectly as residential, open space, commercial or industrial real property, or 4) partially or fully exempt.

WHO MAY FILE AN APPLICATION. You may file an application if you are:

- the assessed or subsequent (acquiring title after January 1) owner of the property,
- the owner's administrator or executor,
- a tenant paying rent who is obligated to pay more than one-half of the tax,
- a person owning or having an interest or possession of the property, or
- a mortgagee if the assessed owner has not applied.

In some cases, you must pay all or a portion of the tax before you can file.

WHEN AND WHERE APPLICATION MUST BE FILED. Your application must be filed with the board of assessors on or before the date the first installment payment of the actual tax bill mailed for the fiscal year is due, unless you are a mortgagee. If so, your application must be filed between September 20 and October 1. Actual tax bills are those issued after the tax rate is set. Applications filed for omitted, revised or reassessed taxes must be filed within 3 months of the date the bill for those taxes was mailed. **THESE DEADLINES CANNOT BE EXTENDED OR WAIVED BY THE ASSESSORS FOR ANY REASON. IF YOUR APPLICATION IS NOT TIMELY FILED, YOU LOSE ALL RIGHTS TO AN ABATEMENT AND THE ASSESSORS CANNOT BY LAW GRANT YOU ONE. TO BE TIMELY FILED, YOUR APPLICATION MUST BE (1) RECEIVED BY THE ASSESSORS ON OR BEFORE THE FILING DEADLINE OR (2) MAILED BY UNITED STATES MAIL, FIRST CLASS POSTAGE PREPAID, TO THE PROPER ADDRESS OF THE ASSESSORS ON OR BEFORE THE FILING DEADLINE AS SHOWN BY A POSTMARK MADE BY THE UNITED STATES POSTAL SERVICE.**

PAYMENT OF TAX. Filing an application does not stay the collection of your taxes. In some cases, you must pay the tax when due to appeal the assessors' disposition of your application. Failure to pay the tax assessed when due may also subject you to interest charges and collection action. To avoid any loss of rights or additional charges, you should pay the tax as assessed. If an abatement is granted and you have already paid the entire year's tax as abated, you will receive a refund of any overpayment.

ASSESSORS DISPOSITION. Upon applying for an abatement, you may be asked to provide the assessors with written information about the property and permit them to inspect it. Failure to provide the information or permit an inspection within 30 days of the request may result in the loss of your appeal rights.

The assessors have 3 months from the date your application is filed to act on it unless you agree in writing before that period expires to extend it for a specific time. If the assessors do not act on your application within the original or extended period, it is deemed denied. You will be notified in writing whether an abatement has been granted or denied.

APPEAL. You may appeal the disposition of your application to the Appellate Tax Board, or if applicable, the County Commissioners. The appeal must be filed within 3 months of the date the assessors acted on your application, or the date your application was deemed denied, whichever is applicable. The disposition notice will provide you with further information about the appeal procedure and deadline.

DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

Ch 59, § 61A return	GRANTED <input type="checkbox"/>	Assessed value	
Date sent _____	DENIED <input type="checkbox"/>	Abated value	
Date returned _____	DEEMED DENIED <input type="checkbox"/>	Adjusted value	
On-site inspection		Assessed tax	
Date _____		Abated tax	
By _____	Date voted/Deemed denied _____	Adjusted tax	
	Certificate No. _____		
	Date Cert./Notice sent _____		
Data changed _____	Appeal _____		Board of Assessors
	Date filed _____		
Valuation _____	Decision _____		
	Settlement _____	Date: _____	